

## Article - Tax - General

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§2–104.

(a) (1) Subject to the requirements of § 2–110 of this subtitle and subsection (b) of this section, the Comptroller shall design the returns and other forms that, on completion, provide the information required for the administration of the tax laws listed in § 2–102 of this subtitle.

(2) The Comptroller shall include on the income tax forms required under paragraph (1) of this section that are updated on an annual basis a demonstrative representation of how much of each dollar that the General Fund receives is spent on the following categories:

- (i) education;
- (ii) health;
- (iii) public safety; and
- (iv) any other category included by the Comptroller.

(3) The demonstrative representation required under paragraph (2) of this subsection may be in the form of a graph or picture or a combination of graph and picture.

(4) (i) Subject to subparagraph (ii) of this paragraph, the Comptroller, in consultation with the Department of Budget and Management and the Department of Legislative Services, shall determine the manner in which the representation required under paragraph (2) of this subsection shall be presented and with which income tax forms the representation is to be included.

(ii) The Comptroller shall post the representation required under paragraph (2) of this subsection on the Comptroller's Web site and shall include it in instructions on the Web site for the same income tax forms that are selected under subparagraph (i) of this paragraph to include the representation.

(b) Except for variations that the differences between the federal and State income tax laws require, the forms that the Comptroller designs to administer the income tax laws shall be similar to the forms used to administer the federal income tax laws.

(c) (1) The Comptroller shall keep an income tax return for 5 years from the date the return is filed. After 5 years, the Comptroller may destroy the return.

(2) The Comptroller shall keep a sales and use tax return for 2 years from the date the return is filed. After 2 years, the Comptroller may destroy the return.

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